

# State of Wisconsin



2013 Assembly Bill 166

Date of enactment: **June 27, 2013**  
Date of publication\*: **June 28, 2013**

## 2013 WISCONSIN ACT 19

**AN ACT** to create 71.05 (6) (b) 48. of the statutes; **relating to:** creating an individual income tax exemption for military income received by active duty members of the U.S. armed forces who die in a combat zone.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 71.05 (6) (b) 48. of the statutes is created to read:

71.05 (6) (b) 48. For taxable years that begin after December 31, 2012, any amount of basic, special, or incentive pay income, as those terms are used in [37 USC chapters 3 and 5](#), received from the federal government by an individual who is on active duty in the U.S. armed

forces, as defined in [26 USC 7701](#) (a) (15), and who dies while on active duty if the individual's death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in a combat zone. The subtraction in this subdivision applies to the basic, special, or incentive pay income that is received by the individual in the year in which he or she dies, and in the year immediately preceding that year if the individual has not filed a return for the year before the year in which he or she dies.

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\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."